

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Benton Community School Corp (395)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$5,759,652	\$5,798,384	\$5,921,528	\$5,887,000	0.5%	-0.6%
Non - Certified Salaries	120	\$924,682	\$1,018,355	\$1,076,547	\$1,058,697	3.4%	-1.7%
Group Health Insurance	222	\$793,554	\$876,564	\$779,593	\$745,561	-1.5%	-4.4%
Social Security Certified	212	\$430,855	\$435,211	\$446,918	\$431,149	0.0%	-3.5%
Teacher Retirement Fund, After 7-1-95	216	\$315,153	\$330,309	\$339,077	\$342,751	2.1%	1.1%
Textbooks	630	\$225	\$115,531	\$144,390	\$304,765	506.7%	111.1%
Severance/Early Retirement Pay	213	\$523,669	\$218,298	\$207,556	\$225,632	-19.0%	8.7%
Pre-2008 Object Code - Temporary Salaries	130	\$181,078	\$160,035	\$130,670	\$207,195	3.4%	58.6%
Transfer Tuition to Ed. Service Agencies Within State	564	\$142,837	\$175,270	\$161,884	\$135,160	-1.4%	-16.5%
Operational Supplies	611	\$106,736	\$164,763	\$160,357	\$114,994	1.9%	-28.3%
Social Security Noncertified	211	\$71,089	\$75,662	\$79,462	\$82,458	3.8%	3.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$89,685	\$83,552	\$85,426	\$82,392	-2.1%	-3.6%
Public Employees Retirement Fund	214	\$67,897	\$69,145	\$68,439	\$65,893	-0.7%	-3.7%
Other Supplies and Materials	615, 660 - 689	\$13,506	\$18,980	\$16,482	\$24,885	16.5%	51.0%
Workers Compensation Insurance	225	\$58,140	\$19,440	\$58,085	\$19,362	-24.0%	-66.7%
Group Life Insurance	221	\$12,348	\$12,401	\$15,098	\$15,035	5.0%	-0.4%
Travel	580	\$21,833	\$17,124	\$12,933	\$12,705	-12.7%	-1.8%
Library Books	640	\$12,363	\$3,608	\$4,766	\$12,662	0.6%	165.7%
Instructional Programs Improvement Services	312	\$7,890	\$20,729	\$3,537	\$8,858	2.9%	150.5%
Periodicals	650	\$3,507	\$1,671	\$2,681	\$4,527	6.6%	68.9%
Equipment	730	\$42,417	\$18,739	\$20,538	\$3,109	-48.0%	-84.9%
Computer Hardware	741	\$0	\$1,395	\$57,525	\$2,390	NA	-95.8%
Professional Development	748	\$3,537	\$4,355	\$1,035	\$1,654	-17.3%	59.8%
Other Professional and Technical Services	319	\$21,894	\$4,278	\$2,142	\$1,474	-49.1%	-31.2%
Repairs and Maintenance Services	430	\$500	\$421	\$500	\$923	16.6%	84.6%
Dues and Fees	810	\$100	\$0	\$100	\$100	0.0%	0.0%
Instruction Services	311	\$0	\$1,600	\$19	\$0	NA	-100.0%
Content	747	\$0	\$100	\$5,512	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$16,730	\$4,944	\$0	NA	-100.0%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$0	\$68,111	\$0	\$0	NA	NA
Student Academic Achievement Total		\$9,605,147	\$9,730,762	\$9,807,744	\$9,791,330	0.5%	-0.2%
Student Instructional Support							
Certified Salaries	110	\$906,024	\$917,907	\$873,607	\$890,166	-0.4%	1.9%
Non - Certified Salaries	120	\$309,724	\$297,788	\$293,210	\$312,792	0.2%	6.7%
Group Health Insurance	222	\$198,976	\$228,545	\$199,484	\$196,070	-0.4%	-1.7%
Teacher Retirement Fund, After 7-1-95	216	\$67,588	\$68,709	\$70,430	\$71,170	1.3%	1.1%
Social Security Certified	212	\$67,094	\$68,176	\$65,023	\$65,161	-0.7%	0.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$36,409	\$36,670	\$38,162	\$39,562	2.1%	3.7%
Operational Supplies	611	\$17,843	\$34,030	\$35,616	\$33,431	17.0%	-6.1%
Severance/Early Retirement Pay	213	\$23,712	\$25,896	\$26,058	\$28,035	4.3%	7.6%
Social Security Noncertified	211	\$21,668	\$21,573	\$20,636	\$22,227	0.6%	7.7%
Travel	580	\$6,750	\$7,758	\$5,412	\$6,476	-1.0%	19.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,869	\$8,086	\$6,175	\$6,342	-5.3%	2.7%
Other Professional and Technical Services	319	\$4,252	\$3,696	\$1,590	\$6,200	9.9%	289.9%
Postage and Postage Machine Rental	532	\$7,189	\$4,323	\$4,456	\$5,849	-5.0%	31.3%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$5,000	NA	NA
Group Life Insurance	221	\$2,220	\$1,945	\$2,009	\$2,080	-1.6%	3.5%
Workers Compensation Insurance	225	\$5,193	\$1,731	\$4,958	\$1,653	-24.9%	-66.7%
Equipment	730	\$626	\$1,508	\$538	\$536	-3.8%	-0.4%
Student Instructional Support Total		\$1,683,135	\$1,728,339	\$1,647,364	\$1,692,749	0.1%	2.8%
Overhead and Operational							
Non - Certified Salaries	120	\$1,916,665	\$1,909,949	\$1,916,206	\$1,958,161	0.5%	2.2%
Operational Supplies	611	\$655,819	\$807,913	\$663,855	\$708,641	2.0%	6.7%
Repairs and Maintenance Services	430	\$281,926	\$528,728	\$475,461	\$600,282	20.8%	26.3%
Vehicles	731	\$1,356	\$174	\$157	\$351,803	301.3%	224693.9%
Group Health Insurance	222	\$463,875	\$357,618	\$666,898	\$295,883	-10.6%	-55.6%
Public Employees Retirement Fund	214	\$217,845	\$218,953	\$238,392	\$257,302	4.2%	7.9%
Light and Power - Other Than Heating and Cooling	625	\$70,323	\$60,291	\$166,966	\$224,763	33.7%	34.6%
Heating and Cooling for Buildings - Electricity	621	\$344,123	\$338,219	\$234,076	\$204,189	-12.2%	-12.8%
Equipment	730	\$205,071	\$79,277	\$110,136	\$197,341	-1.0%	79.2%
Gasoline and Lubricants	613	\$292,667	\$300,672	\$284,503	\$157,934	-14.3%	-44.5%
Social Security Noncertified	211	\$159,213	\$149,057	\$149,287	\$155,492	-0.6%	4.2%
Certified Salaries	110	\$206,599	\$196,252	\$180,982	\$135,613	-10.0%	-25.1%
Pre-2008 Object Code - Temporary Salaries	130	\$81,528	\$58,985	\$81,452	\$110,437	7.9%	35.6%
Heating and Cooling for Buildings - Gas	622	\$95,073	\$99,243	\$124,381	\$98,418	0.9%	-20.9%
Insurance	520	\$254,071	\$85,701	\$256,289	\$90,123	-22.8%	-64.8%
Tires and Repairs	612	\$23,771	\$26,800	\$14,273	\$62,656	27.4%	339.0%
Other Professional and Technical Services	319	\$172,777	\$210,511	\$198,892	\$54,838	-24.9%	-72.4%
Telephone	531	\$16,925	\$20,756	\$18,100	\$39,530	23.6%	118.4%
Other Purchased Services	593	\$24,664	\$23,223	\$31,697	\$36,335	10.2%	14.6%
Computer Hardware	741	\$0	\$1,752	\$3,125	\$34,874	NA	1016.1%
Severance/Early Retirement Pay	213	\$42,515	\$24,908	\$21,453	\$31,732	-7.1%	47.9%
Overtime Salaries	140	\$21,612	\$20,276	\$19,328	\$25,361	4.1%	31.2%
Workers Compensation Insurance	225	\$49,244	\$18,997	\$56,565	\$19,830	-20.3%	-64.9%
Travel	580	\$28,137	\$25,694	\$17,026	\$18,870	-9.5%	10.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$15,131	\$16,011	\$13,851	\$17,336	3.5%	25.2%
Removal of Refuse and Garbage	412	\$15,572	\$17,103	\$23,075	\$15,252	-0.5%	-33.9%
Social Security Certified	212	\$13,782	\$13,426	\$13,525	\$9,138	-9.8%	-32.4%
Other Supplies and Materials	615, 660 - 689	\$767	\$5,092	\$6,390	\$8,945	84.8%	40.0%
Bank Service Charges	871	\$4,019	\$5,209	\$6,634	\$8,618	21.0%	29.9%
Board of Education Services	318	\$6,677	\$9,755	\$21,236	\$6,527	-0.6%	-69.3%
Group Life Insurance	221	\$5,427	\$5,680	\$6,503	\$6,446	4.4%	-0.9%
Miscellaneous Objects	876 - 899	\$18,615	\$2,069	\$3,392	\$6,388	-23.5%	88.3%
Connectivity	744	\$4,318	\$4,459	\$4,665	\$4,661	1.9%	-0.1%
Advertising	540	\$3,671	\$3,665	\$3,737	\$4,224	3.6%	13.0%
Dues and Fees	810	\$7,727	\$5,357	\$4,010	\$4,088	-14.7%	1.9%
Printing and Binding	550	\$4,034	\$4,315	\$3,646	\$3,853	-1.1%	5.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,424	\$2,359	\$2,781	\$3,552	10.0%	27.7%
Postage and Postage Machine Rental	532	\$4,602	\$3,077	\$3,116	\$2,538	-13.8%	-18.5%
Entertainment	240	\$0	\$0	\$0	\$1,305	NA	NA
Official Bond Premiums	525	\$1,284	\$112	\$2,304	\$1,112	-3.5%	-51.7%
Teacher Retirement Fund, After 7-1-95	216	\$12,610	\$12,350	\$7,489	\$517	-55.0%	-93.1%
Unemployment Insurance	230	\$5,331	\$4,469	\$0	\$216	-55.1%	NA
Terminal Leave	125	\$0	\$3,918	\$0	\$0	NA	NA
Data Processing Services	316	\$4,338	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$5,756,128	\$5,682,374	\$6,055,851	\$5,975,121	0.9%	-1.3%
Non Operational							
Redemption of Principal	831	\$1,290,000	\$1,325,000	\$1,437,500	\$1,492,500	3.7%	3.8%
Interest	832	\$1,194,164	\$1,157,061	\$1,039,276	\$981,353	-4.8%	-5.6%
Equipment	730	\$263,324	\$277,648	\$520,373	\$226,120	-3.7%	-56.5%
Construction Services	450	\$168,788	\$169,039	\$166,594	\$166,594	-0.3%	0.0%
Rentals	440	\$134,324	\$154,647	\$148,517	\$157,681	4.1%	6.2%
Content	747	\$28,417	\$11,320	\$5,550	\$43,110	11.0%	676.8%
Vehicles	731	\$56,246	\$467,840	\$390,011	\$31,781	-13.3%	-91.9%
Buildings	720	\$32,088	\$19,920	\$19,920	\$19,920	-11.2%	0.0%
Computer Hardware	741	\$63,671	\$107,231	\$23,941	\$13,870	-31.7%	-42.1%
Other Professional and Technical Services	319	\$16,515	\$11,905	\$19,592	\$8,420	-15.5%	-57.0%
Other Technology Hardware	746	\$21,665	\$14,664	\$4,511	\$7,326	-23.7%	62.4%
Improvements Other Than Buildings	715	\$216,978	\$97,266	\$67,975	\$5,291	-60.5%	-92.2%
Connectivity	744	\$1,193	\$4,513	\$2,370	\$5,193	44.4%	119.1%
Wireless Equipment	743	\$0	\$54,707	\$597	\$4,403	NA	637.5%
Operational Supplies	611	\$372	\$4,245	\$7,709	\$3,898	79.9%	-49.4%
Certified Salaries	110	\$270	\$1,109	\$3,450	\$2,966	82.1%	-14.0%

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Benton Community School Corp (395)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Awards	875	\$650	\$0	\$1,000	\$450	-8.8%	-55.0%
Social Security Certified	212	\$0	\$0	\$263	\$171	NA	-35.1%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$224	\$111	NA	-50.4%
Non - Certified Salaries	120	\$0	\$0	\$250	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$800	\$0	NA	-100.0%
Social Security Noncertified	211	\$0	\$0	\$19	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$138	-\$140	NA	-201.4%
Non Operational Total		\$3,488,666	\$3,878,117	\$3,860,580	\$3,171,018	-2.4%	-17.9%
Grand Total		\$20,533,075	\$21,019,592	\$21,371,539	\$20,630,218	0.1%	-3.5%